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## **Subjective Norms and Perceived Management Response to Whistle-Blowing: Evidence from Public Institutions of Uganda**

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### **ABSTRACT**

*The study focused on perceptions of management response to whistleblowing by employees and the way they are explained by their whistleblowing social norms and attitudes. Social norms consisted of social reprisal, awareness of serious wrongdoing, existence of whistleblowing support systems and accuracy of whistleblowing information. Other variables were the position of a wrongdoer in the organisation and organisational workforce size. The study was carried out in Sab-Saharan Africa using evidence from public institutions of Uganda. A quantitative, exploratory and descriptive research design was adopted and data were collected using self-administered questionnaires through simple random sampling of respondents. Findings were that perceptions of management response to whistleblowing by employees were negative. It was also revealed that employees, perceived accuracy of whistleblowing information was inaccurate, perceived social reprisals and serious wrongdoing exist in the organisations. Whistleblowing support systems were perceived to be lacking and employee attitudes to whistleblowing were negative. Perceptions on existence of whistleblowing support systems mediated between employee whistleblowing attitudes and perceptions of management response to whistleblowing by employees. A hierarchical linear regression on perceived management response to whistleblowing by employees was predicted by position of the wrongdoer, employee whistleblowing attitudes; and their perceived whistleblowing social reprisals, accuracy of whistleblowing information and availability of support systems. The predictors explained about 42 percent of the employee perceptions of management response to whistleblowing. These findings have policy and managerial implications as discussed.*

**Key words:** Whistleblowing, Attitudes, Wrongdoer, Perceived management response, Uganda, Public Institutions, Social norms

## **INTRODUCTION**

Whistleblowing is a contemporary area of interest to researchers, policy makers and practitioners alike. In research, studies have covered aspects of; justified and unjustified whistle-blowing (Jubb, 1999); characteristics of whistleblowers (Lewis & Vandekerckhove, 2011; Paul & Townsend, 1996); whistleblowing strategies (Paul, & Townsend, 1996; Zipparo, 1999, Woodrow, 1997); retaliation against whistleblowers (Bjørkelo, Ryberg, Matthiesen & Einarsen, 2008; McDonald & Ahern, 2002; Keenan, 1990); and perceived retaliation against whistleblowers (Buckley, Cotter, Hutchinson & O'Leary, 2010; Trongmateerut & Sweeney, 2012). These diverse sources of knowledge confirm the complexity of implementing whistleblowing programmes in organisations. However extant literature does not reveal specific studies focusing on the perceptions of management response to whistleblowing by employees and its likely causes. This is despite the fact that management is required to set up and ensure implementation of the whistleblowing programmes. In this study a contribution is made by investigating this knowledge gap using evidence from Sub-Saharan Africa and focusing on employees in public institutions of Uganda.

Public institutions in Uganda have a number of laws that could make employees perceive responses to internal whistleblowing from management to be positive. Some of the laws are; The Leadership Code Act 2002; Inspectorate of Government Act 2002; Anti-corruption Act 2009; Whistleblower's Protection Act 2010; and a Directorate for Ethics and Integrity (DEI) Act (2002). Despite existence of these laws, annual statutory reports on these institutions continue to reveal diverse cases of wrongdoing at management level without prior whistleblowing from the employees who witness such activities. Examples are in: the "Second Annual Report on Corruption Trends in Uganda: Using the Data Tracking Mechanism by the Inspectorate of Government in November 2011" which indicated that wrong doing trends seemed to be rising in some sectors that had earlier been reported on; while the "Annual Report for the Year Ended 30th June 2012, Volume 1, Performance Report of the Office of the Auditor General" highlights reoccurrences of wrongdoing in cases originally investigated. Each report giving some specificities to illustrate their concerns. Since wrongdoers are in management positions, it is likely that failure by employees to take whistleblowing actions against such wrongdoing is because they do not expect favourable management response.

## **MOTIVATION**

This study was set out to investigate perceptions of management responses to whistleblowing by employees and its relationship to social norms and

attitudes of the employees, position of the wrongdoer, and organisational workforce size. Evidence was from Sub-Saharan Africa focusing on public Institutions of Uganda. Through this study a contribution is made to scholarly works of; (Binikos, 2006) on organisational trust and decisions to whistleblowing; (Buckley et al, 2008) on perceived retaliation against whistleblowers; (Bouville, 2007) who asserts that whistleblowing is the choice between betraying one's company and one's humanity; (Dorasamy & Pillay, 2011) on impediments to whistleblowing; (Hirshman, 1970) on the 'exit' and 'voice' theory; and (Bolsin, Faunce & Oakley, 2005) who assert that that a good ethical behaviour is learnt most effectively from superiors.

## **LITERATURE REVIEW**

Employees in public institutions get evidence of wrongdoing (Ab Ghani, Galbreath & Evans, 2011; Paul & Townsend, 1996), however, most of such cases are not reported (Liyanarachchi & Newdick, 2009; Mesmer-Magnus & Viswesvaran, 2005; Bjørkelo et al, 2008). Failure to report wrongdoing could be attributed to various reasons and one of which is employee attitude to whistleblowing which is influenced by a number of contextual factors (Adebayo, 2004; Mesmer-Magnus & Viswesvaran, 2005). Attitudes of individuals towards whistleblowing can be influenced by perceived retaliation against the whistleblowers (Mawanga, 2014, Buckley et al 2010); and are related to perceived social conflicts and support systems (Mesmer-Magnus & Viswesvaran, 2005).

Studies relating employee personal characteristics to whistleblowing have shown contradicting results. Near & Miceli (1996) found male employees have more intentions to whistleblowing than the female counterparts though this is contradicted by (Mesmer-Magnus & Viswesvaran, 2005). This debate requires more studies. According to (Mesmer-Magnus & Viswesvaran, 2005), employees holding professional positions, have long employment service, have been recently recognised for good service or working in responsive whistleblowing organisations were more likely to be involved in whistleblowing. However, (Paul & Townsend, 1996; Bose & Nabin, 2004) found that status may also influence wrongdoing while (Near & Miceli, 1996) confirm that when weak employees are engaged in whistleblowing they suffer at hands of powerful wrongdoers.

There have been few studies relating organisational work force size with whistleblowing. However, The Bystander Theory (Darley & Latane, 1968) contends that employees in large organisations feel less responsible to whistleblowing, which is termed the "diffusion of responsibility". The same authors add that since most large organisations are hierarchical, authoritarian and bureaucratic, there is a tendency to suppress upward communication which in turn decreases likelihood whistleblowing intentions.

Social norms play an important role in employee attitudes and behavioural intentions. This philosophy applies also to whistleblowing programmes. (Grant, Dutton & Rosso, 2008) assert that perceived existence of whistleblowing support systems cultivates institutional commitment to whistleblowing and interpersonal relationships while (Paul & Townsend, 1996) found that legalistic responses such as protection of those engaged in whistleblowing by organisations are more effective than legal sanctions. Social reprisals affect whistleblowing intentions. The reprisals may include situations whereby employees decide to turn a blind eye to wrong acts, to dissociate themselves from those involved in whistleblowing acts at personal level (Mesmer-Magnus & Viswesvaran, 2005) or those involved in whistleblowing acts being advised to stop reporting the wrong deeds (Mesmer-Magnus & Viswesvaran, 2005). That is why (Near & Miceli (1996) assert that public employees' decisions to whistleblowing is influenced by institutional context and beliefs about benefits of whistleblowing.

Ideally, employees should perceive management response to whistleblowing to be positive (Buckley et al, 2010) because it is management that is entrusted with spearheading appropriate whistleblowing policies and ensuring that the whistleblowing strategies are implemented as agreed. The implementation process could require management to create an atmosphere of trust in the organisations for whistleblowing intentions to be actualised (Near & Miceli, 1996). However, (Zipparo, 1999) found deviance between practice in supporting whistleblowing and policies for whistleblowing in public institutions. Deviance was partly explained by (Davis, 1996) who contend that management may perceive whistleblowing by their employees to be an indicator of failure on the part of management so should be suppressed. That is why, managers partly insist on substantiated reports first in order to respond to a reported wrongdoing (Miceli, Near & Dworkin, 2009), which requirement is not achievable without the management support. From this literature perceived management response to whistleblowing by employees is circumstantial and this is the basis of formulating the following hypotheses for this study.

- Hypothesis 1: Perceived management response to whistleblowing by Employees is related to their attitudes to whistleblowing, whistleblowing social norms, position of wrong doer and organisational work force size.*
- Hypothesis 2: Whistleblowing social norms among employees are related to their whistleblowing attitudes, the position of the wrong doer and organisational work force size.*
- Hypothesis 3: Employee attitudes to whistleblowing are related to the position of the wrong doer and organisational workforce size*

*Hypothesis 4: The position of the wrong doer in public institutions are related to the organisational workforce size*

## **METHODS AND MATERIALS**

The research was exploratory, quantitative and descriptive. Cross-sectional data were collected using a population of 275,149 employees (Uganda Bureau of Statistics; the Statistical Abstract of 2012) from which a simple random sample of 600 respondents (Adebayo, 2005) were selected and requested to complete a self-administered questionnaire. Study variables were adapted from (Near & Miceli, 1996; TerryMorehead & Melissa, 1998; Paul & Townsend, 1996) through Factor Analysis and Principal Axis and Varimax Rotation at a Loading of at least 0.500. Each variable exceeded Cronbach Alpha coefficient of 0.70 (Neuman, 2006). Subjective norms, attitudes and perceptions of management response to whistleblowing by employees were measured on a 5 point Likert scale ranked as: Strongly Disagree (1), Disagree (2), Uncertain (3), Agree (4), Strongly Agree (5) and detailed as shown in the Appendix. In each instance, respondents were asked to indicate the extent to which the statements given were applicable to them. Ordinal scale was used for collecting data on positions of respondents and relative position of a wrongdoer they knew of. Organisational workforce size was measured on an interval scale. Completed questionnaires were collected directly from the respondents; thereafter data was cleaned and coded before analysis in SPSS Ver. 21.

### ***Normality Test***

Normality test is required to investigate whether a study sample is representative of a normally distributed population (Ghasemi & Zahediasl, 2012) and when the test fails, exploratory transformations on the data are suggested to increase its approximation to a normal distribution. Common transformations include square roots, reciprocals or natural logarithms of the raw data (Ghasemi & Zahediasl, 2012). Testing for normality could be graphical, numeric or statistical (Ghasemi & Zahediasl, 2012). The numeric analysis of the test compares computed values of the Skewness, Kurtosis standardised z-score of the distribution with threshold values. According to (Kim, 2013) when the sample size ( $n < 50$ ) the accepted normality is ( $z \leq \pm 1.96$ ), for a sample size ( $50 < n < 300$ ) the acceptable value is ( $z \leq \pm 3.29$ ) each at  $p\text{-value} = 0.05$ ), while for samples ( $n > 300$ ) absolute values of (Kurtosis  $\leq 7$ ) and (Skewness  $\leq 2$ ) are used as limits. In this study normality test was for ( $n > 300$ ) so the hypotheses tested were::

$H_o : K_{urtosis} \square 7$  (Kurtosis value shows that the data does not approximate to a normal distribution)

$H_o : C_{skewness} \square 2$  (Skewness value reveals the data does not approximate to a normal distribution)

### Testing for mediation

Understanding psychological relationships demands deeper investigation of existence of mediation relationships (Baron & Kenny, 1986). Mediators explain how external physical events take on internal psychological significance. Mediation could be for any variable which explains the relation between two variables (Preacher & Hayes, 2004). When X is an independent variable, Y is a dependent variable and Z is assumed to be a likely mediator, then a precondition for testing mediation is that correlations for the three variables must be significant and without a multicollinearity effect. Furthermore, the regression between X and Y; and between X and Z should be significant in which their regression coefficients are represented as  $\beta_1$  and  $\beta_2$  respectively. When a regression of Z to Y is zero then Z has full mediation between X and Y (MacKinnon, 2008). When the regression between Z and Y is significant and is denoted by  $\beta_3$ , then partial mediation exists if  $\beta_2 * \beta_3$  is greater than  $\beta_1$ . However, when  $\beta_3$  is significant but  $\beta_1$  is greater than the product  $\beta_2 * \beta_3$  or when  $\beta_1$  and  $\beta_2$  are not significant then mediation does not exist.

## DATA ANALYSIS

Of the 600 questionnaires distributed 399 were usable giving a response rate of 67.0 percent, of which 61.0 percent were male and 39.0 percent were female. Respondents who were in the age range of 18- 29 years were 42.6 percent, in age range of 30 – 39 years were 38.6 percent, in age range of 40 – 49 years were 13.3 percent, in age range of 50 – 59 years were 4.8 percent and over 60 years were 0.7 percent. Data on education level of respondents showed that 19.0 percent had at most a diploma, 65.5 percent had a first university degree and 15.5 percent had at least a second university degree. Management levels of the respondents showed that 13.6 percent were in top management positions, 31.9 percent were middle managers, 18.5 percent were supervisors, and 35.9 percent were junior staff. Respondents were asked to indicate the relative positions of employees they have ever witnessed involved in wrongdoing and the data showed that 15.6 percent were in positions below the respondents, 26.4 percent were at the same level as the respondents, 25.6 percent were immediate supervisors of respondents, and 32.4 percent were in top management positions. Of all respondents those who had served in the same positions for at most one year were 6.3 percent, those that had served for 1 – 5 years were 64.7 percent, those that had served for 6 – 10 years were 21.1 percent and those that had served for 11 – 15 years

### *Subjective Norms and Perceived Management Response*

or had served for more than 15 years were 4 percent each. From the study, 18.1 percent of the organisations had up to 49 employees, 8.1 percent of the organisations had 50 – 99 employees and 74.8 percent of the organisations had at least 100 employees.

The descriptive analysis on the 5 Point Likert point scale of: Strongly Disagree (1), Disagree (2), Uncertain (3), Agree (4), Strongly Agree (5) revealed that employees perceived management response to whistleblowing to be negative (Mean = 2.51, S.D. = 0.903) and employee attitude to whistleblowing was negative (Mean = 4.00, S.D. = 0.884). Employees perceived whistleblowing; accuracy of whistleblowing information to be inaccurate (Mean = 3.07; S.D. = 0.965), social reprisals to exist (Mean = 3.67, S.D. = 0.997), support systems to be lacking (Mean = 4.08, S.D. = 0.636), and serious wrongdoings to exist (Mean = 3.61, S.D. = 0.904). The normality test revealed Skewness of the data to be 0.728 (less than 7) and the Kurtosis to be -0.066 (less than 2). According to (Kim (2013) therefore, the hypotheses that the data was not normally distributed was rejected.

Bivariate correlations of the variables are shown in Figure I. Perceived management response to whistleblowing by employees was significant and negatively related to the position of wrongdoer ( $r = -0.108$ ,  $p < 0.05$ ), employee attitude ( $r = -0.192$ ,  $p < 0.01$ ), employee perceived accuracy of whistleblowing information ( $r = -0.350$ ,  $p < 0.01$ ) and employee perceived existence of support systems ( $r = -0.262$ ,  $p < 0.01$ ). According to the revelations, part of Hypothesis 1 is supported.

Employee perceived accuracy of whistleblowing information was significant and negatively related to organisational workforce size ( $r = -0.098$ ,  $p < 0.05$ ), education level of respondent ( $r = -0.142$ ,  $p < 0.01$ ). Employee perceived social reprisal was significant and related to position of wrongdoer ( $r = 0.123$ ,  $p < 0.05$ ), employee attitude ( $r = 0.171$ ,  $p < 0.01$ ) and perceived accuracy of whistleblowing information ( $r = 0.223$ ,  $p < 0.01$ ). Employee Attitudes to whistleblowing were significant and negatively related to organisational workforce size ( $r = -0.105$ ,  $p < 0.05$ ). Employee perceived existence of support systems was significant and positively related to employee perceived social reprisal ( $r = 0.293$ ,  $p < 0.01$ ), employee perceived serious wrongdoing ( $r = 0.245$ ,  $p < 0.01$ ), employee whistleblowing attitudes ( $r = 0.398$ ,  $p < 0.01$ ) and years of service of the employee ( $r = 0.104$ ,  $p < 0.05$ ). Employee perceived existence of support systems was significant and negatively related to organisational workforce size ( $r = -0.105$ ,  $p < 0.05$ ). These findings show that part of Hypothesis 2 is supported.

Employee attitudes were significant and positively related to their perceived serious wrongdoing ( $r = 0.232$ ,  $p < 0.01$ ) and this supports one aspect of Hypothesis 3. The findings revealed that Hypothesis 4 was rejected.

Figure I

*Bivariate correlation of the variables*

	1	2	3	4	5	6	7	8	9	10	11	12	13
Organisational workforce size	1	1											
Position of respondent	<b>.160**</b>	1											
Education Level	.062	<b>-.268**</b>	1										
Age group	-.052	<b>-.395**</b>	<b>.193**</b>	1									
Male employee	.060	<b>.183**</b>	-.083	<b>-.198**</b>	1								
Years of Service	-.036	<b>-.296**</b>	<b>.157**</b>	<b>.495**</b>	<b>-.135**</b>	1							
Position of wrongdoers	<b>.173**</b>	<b>.116*</b>	-.076	.061	-.048	.014	1						
Employee Attitude	<b>-.105*</b>	-.084	.020	.032	-.027	.065	-.058	1					
Perceived Accuracy of whistleblowing information	<b>-.098*</b>	-.010	<b>-.142**</b>	-.037	.031	-.012	.056	-.018	1				
Perceived Social Reprisal	.075	.027	-.048	-.059	.020	.055	<b>.123*</b>	<b>.171**</b>	<b>.223**</b>	1			
Perceived Serious wrongdoing	-.020	-.082	-.041	.042	.034	.084	.035	<b>.232**</b>	.010	<b>.124*</b>	1		
Perceived Existence of Support Systems	<b>-.105*</b>	-.091	-.021	.072	.042	<b>.104*</b>	-.020	<b>.398**</b>	.036	<b>.293**</b>	<b>.245**</b>	1	
Perceived Management response to Whistle-blowing	-.008	-.049	.042	-.012	-.016	-.057	<b>-.108*</b>	<b>-.192**</b>	<b>-.350**</b>	<b>-.584**</b>	<b>-.056</b>	<b>-.262**</b>	1
** Correlation is significant at 0.01 level													
* Correlation is significant at 0.05 level													



*Subjective Norms and Perceived Management Response*

Some personal characteristics were found to be correlated. Position of a respondent was significant and positively correlated to organisational workforce size ( $r = 0.160$ ,  $p < 0.01$ ) and male respondent ( $r = 0.183$ ,  $p < 0.01$ ), but significant and inversely correlated to their education level ( $r = -0.268$ ,  $p < 0.01$ ), their age ( $r = -0.395$ ,  $p < 0.01$ ) and their years of service ( $r = -0.296$ ,  $p < 0.01$ ). Age of respondent was significant and positively correlated to their education level ( $r = 0.193$ ,  $p < 0.01$ ) and their years of service ( $r = 0.495$ ,  $p < 0.01$ ) but it was significant and inversely correlated to male respondents ( $r = -0.198$ ,  $p < 0.01$ ). Years of service of respondents was significant and positively correlated to their education level ( $r = 0.157$ ,  $p < 0.01$ ) but significant and negatively correlated to their age ( $r = -0.135$ ,  $p < 0.01$ ). Position of wrongdoer was positive and significantly and related to; organisational workforce size ( $r = 0.173$ ,  $p < 0.01$ ) and position of employee ( $r = 0.116$ ,  $p < 0.05$ ).

Mediation analysis using Figure 1, show significant correlations between; employee attitude to whistleblowing, employee perceptions about whistleblowing support systems and employee perceived management response to whistleblowing. A linear regression between employee attitudes and the dependent variable had a prediction of 4.2 percent, was significant and explained with ( $\beta_1 = -0.211$ ,  $p < 0.005$ ). The regression between perceived support systems and the dependent variable yielded a prediction of 7.7 percent, was significant and explained with ( $\beta_2 = -0.280$ ,  $p < 0.005$ ). The regression between employee attitudes and perceptions of whistleblowing support systems had a prediction of 15.1 percent, was significant and explained with ( $\beta_3 = -0.391$ ,  $p < 0.005$ ). Furthermore, the product  $B_2 * \beta_3 = 0.10948$  and is greater than  $\beta_1 = -0.211$  so according to (MacKinnon, Fairchild & Fritz, 2007) employee perceptions on existence of whistleblowing support systems partially mediates the relationship between their attitudes and perceptions of management response to whistleblowing cases.

A hierarchical regression in predicting employee perceived management response to whistle-blowing is shown in Figure II.

Figure II

*Hierarchical Regression*

	Model							Collinearity
	1	2	3	4	5	6	7	VIF
Constant (control variables)	2.782**	2.764**	3.798**	4.888**	5.768**	5.684**	6.249**	
Position of wrongdoer	-0.087*	-0.087*	-0.095*	-0.095*			-0.071*	1.000

(continued)

	Model							Collinearity
	1	2	3	4	5	6	7	VIF
Organisational workforce size								
Employee Attitudes			-0.211**	-0.229**	-0.146*	-0.157**	-0.112*	1.012
Perceived Accuracy of whistleblowing information				-0.309**	-0.222**	-0.224**	-0.231**	1.017
Perceived existence of social reprisal against whistleblowing					-0.482**	-0.485**	-0.457**	1.060
Employee perceived Serious wrongdoing								
Perceived existence of Support system							-0.195**	1.301
R	0.108	0.108	0.225	0.389	0.641	0.642	0.653	
R squared	0.012	0.012	0.050	0.151	0.411	0.412	0.426	
Adjusted R Squared	0.009	0.006	0.042	0.141	0.402	0.401	0.414	
R squared Change	0.012	0.000	0.039	0.101	0.260	0.0001	0.014	
F Statistics change	3.895	0.007	13.396	38.744	143.731	0.671	7.871	
Significance F change	0.049	0.935	0.000	0.000	0.000	0.413	0.005	
**. Regression significant at 0.01 level					*. Regression is significant at 0.05 level			

As shown in Figure II, the Variance Inflation Factor (VIF) for each variable introduced was less than 5 revealing that multicollinearity was not significant in the regression model and their respective F-statistics Change were greater than 2 (Haan, 2002) showing that each variable had an independent prediction in the model. According to Model 1, the Adjusted R squared is 0.9 percent, F-Statistics change is 3.895, prediction is by the constant ( $\beta = 2.782, p < 0.01$ ) and position of wrongdoer ( $\beta = -0.087, p < 0.05$ ). In Model 2, introduction of organisational workforce size reduced prediction to 0.6 percent, F-Statistics change was 0.007, the model is explained by the constant ( $\beta = 2.764, p < 0.01$ ) and position of the wrongdoer ( $\beta = -0.087, p < 0.05$ ). In Model 3, introduction of employee attitude increased prediction to 4.2 percent, F-Statistics change was 13.396, the model is explained by the constant ( $\beta = 3.797, p < 0.01$ ), position of wrongdoer ( $\beta = -0.095, p < 0.05$ ) and employee attitude ( $\beta = -0.211, p < 0.01$ ). In Model 4, employee perceived accuracy

### *Subjective Norms and Perceived Management Response*

of whistleblowing information was introduced and prediction increased to 14.1 percent, F-Statistics change was 38.744, the model is explained by the constant ( $\beta = 4.888$ ,  $p < 0.01$ ), position of the wrongdoer ( $\beta = -0.095$ ,  $p < 0.05$ ), employee attitude ( $\beta = -0.229$ ,  $p < 0.01$ ) and employee perceived accuracy of whistleblowing information ( $\beta = -0.309$ ,  $p < 0.01$ ). In Model 5, employee perceived social reprisal is introduced and prediction increased to 40.2 percent, F-Statistics change was 143.731 and model is explained by the constant ( $\beta = 5.768$ ,  $p < 0.01$ ), employee attitude ( $\beta = -0.146$ ,  $p < 0.05$ ), employee perceived accuracy of whistleblowing information ( $\beta = -0.222$ ,  $p < 0.01$ ) and employee perceived social reprisal ( $\beta = -0.482$ ,  $p < 0.01$ ) but position of wrongdoer becomes insignificant. In Model 6, employee perceived serious wrongdoing is introduced and prediction decreased to 40.1 percent, F-Statistics change of 0.6711, model is explained by the constant ( $\beta = 5.684$ ,  $p < 0.01$ ), employee attitude ( $\beta = -0.157$ ,  $p < 0.01$ ), employee perceived evidence on whistleblowing information ( $\beta = -0.224$ ,  $p < 0.01$ ) and perceived social reprisal ( $\beta = -0.485$ ,  $p < 0.01$ ). In Model 7 introduction of perceptions on availability of support systems increases prediction to 41.4 percent, F-Statistics change was 7.871, the model is explained by the constant ( $\beta = 6.249$ ,  $p < 0.01$ ), position of wrongdoer ( $\beta = -0.071$ ,  $p < 0.05$ ), employee whistleblowing attitude ( $\beta = -0.112$ ,  $p < 0.05$ ), employee perceived accuracy of whistleblowing information ( $\beta = -0.231$ ,  $p < 0.01$ ), employee perceived social reprisal ( $\beta = -0.457$ ,  $p < 0.01$ ) and employee perceived availability of support systems ( $\beta = -0.195$ ,  $p < 0.01$ ). The regression model of study variables is given as:

$$Y = C + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6$$
$$Y = 6.249 - 0.071 X_1 - 0.112 X_2 - 0.231 X_3 - 0.457 X_4 - 0.195 X_5$$

Where

$Y$  is level of perceived management response by employees,

$C$  is a constant in the model,

$X_1$  is Position of wrongdoer,

$X_2$  is Attitude of employee,

$X_3$  is perceived accuracy of whistleblowing information,

$X_4$  is perceived social reprisal,

$X_5$  is perceived existence of support systems

The model study variables explained about 42% of the dependent variable prediction

## **DISCUSSION**

The study shows that ratio of male to female respondents to be about 2:1. This suggests fewer female employees in the public institutions. Going by (Mesmer-Magnus & Viswesvaran, 2005) who found that female employees

have more whistleblowing intentions, the findings suggest need to have more female employees particularly at management levels. More female employees at management level could increase number of staff with positive attitude to whistleblowing who should also reduce the negative social norms about whistleblowing. It will also increase a positive perception that management response to whistleblowing from employees which may be augmented by provision of more effective whistleblowing support systems.

Most observed wrongdoing is at management levels. There is a likelihood that the management teams involved in wrongdoing is a network of male employees. At least 85 percent of the respondents had seen wrongdoers to be at managerial level and this concurs partly with (Victor, Trevino & Shapiro, 1993) that many potential whistle-blowing cases are against superiors, but contradicts the positive assertion by (Lin & Ding, 2003) that senior management is responsible for shaping ethical judgments, attitudes and norms in organisations because they are greatly involved in policy matters. One explanation to this situation is that employees in higher positions have access to much more resources and they are the ones who are mandated on its usage without input from the owners, that is the public. While some appropriate laws exist to discipline any wrongdoers in these institutions, its implementation has been lacking because of various reasons as reported in (Annual reports of IGG and Auditor General of Uganda). High number of staff in management positions getting engaged in wrongdoing is contrary to the positive assertion by (Lin & Ding, 2003) that senior management is responsible for shaping ethical judgments, attitudes and norms in organisations because they are greatly involved in policy matters

Majority of the respondents (about 81 percent) were less than 40 years revealing a young workforce, who are educated with at least a first degree and (64 percent) in management or supervisory positions. Moreover, the findings show a fair proportion (almost 30 percent) of the employees have stayed in the same position for more than five years. Long stay in one position has a positive effect to improve work performance, however, in this context it also provides opportunities for wrongdoers to learn better skills in achieving their personal objectives that conflict with organisational policies. These revelations lead to an assertion that without appropriate interventions, wrongdoing at management level and perceptions of negative management response to whistleblowing by employees will just increase. Furthermore, wrongdoing being practiced at high levels in the organisation leads to a negative organisational culture as pointed out by (Wated & Sanchez, 2005) where even lower level employees develop similar wrongdoing tendencies within their limits.

### *Subjective Norms and Perceived Management Response*

Seventy five percent of the respondents indicated that their institutions had over 100 employees which is a reasonable work force. However, public institutions being identified with hierarchical, authoritarian and bureaucratic tendencies as asserted by (Darley & Latane, 1968) combined with other conflicting policies like confidentiality of information, it is likely that managers exploit these situations to be involved in wrong acts without any fear of whistleblowing from their subordinates. Consequently the institutions being known to be “public organisations”, employees focus more on surviving in their employment than getting involved in whistleblowing.

Employee attitude to whistle-blowing was negative. This could be attributed to perceptions that nothing will be done consistent with; (Near, Reagh, Van Scotter & Mecel, 2004), the Bystander theory (Paul & Townsend, 1996), because they are not told explicitly to report wrongdoing as asserted by (Lin & Ding, 2003). A national contextual factor to the negative attitude is that there is high unemployment rate in Uganda such that when an individual gets employment, ethical issues including whistleblowing against wrongdoing are at the peripheral of their working life. In addition some individuals engaged in wrongdoing in Uganda are recognised more in society than those who follow laid down policies.

Perceived existence of inaccurate whistleblowing information is mainly from the challenge that wrongdoing in the institutions involves a number of actors working in a network. Tracing who and what was done by each person in the network is practically impossible for whistleblowing purposes. When managers are engaged in wrongdoing they can use their position to cover up certain facts. This is compounded by the policy of confidentiality of information in institutions and this partly concurs with an assertion by (Near, Reagh, Van Scotter & Mecel (2004) that the biggest costs of whistleblowing is quality of evidence. From the study, perceived accuracy of whistleblowing information were inversely related to education level of the respondents as expected since the more one is educated, the more is the likelihood that they are enlightened in evaluating inaccurate information in context of its purpose.

The study revealed that perceived social reprisals exist and this could be due to the fact that many wrongdoers are at management level so they could directly take reprisals or use their colleagues/subordinates to carry out the reprisal. Social reprisals could include; avoiding socialising with those involved in whistleblowing, advising them to stop complaining, making false allegations against them, denying them promotions, giving them death threats, and avoiding to avail them with require evidence to perform their tasks.

Consistent with (Lewis & Vandekerckhove, 2011) employees perceived support systems to be lacking. This could be in form of lack of awareness to identifying wrongdoing, how to handle wrongdoing, contradictory working policies, and inadequate or conflicting protection and regulations. Absence of support systems could be attributed to the dominance of top-down policies or top management deliberately avoiding to put the systems in place since they participate in the wrongdoing. The systems should define explicitly rules and regulations for whistleblowing, visible procedures to enforce it and cutting hierarchical reporting in whistleblowing, as suggested by (Wated & Sanchez, 2005). This could build trust and cooperation among employees by educating them on the benefits of ethical and legal behaviour. The training should be part of the orientation programmes in which the values should be consistent with those that are enacted on a daily basis (Mesmer-Magnus & Viswesvaran, 2005). Perceptions on whistleblowing support systems were inversely related to organisational size because as the size of the organisation increases, there is more focus on meeting targets from top-management than following up wrong acts. Related to this is that as the organisational size increases, informal settings (practice) become increasing pronounced than the formal ones. However, the perceived existence of whistleblowing systems are positively related to length of service of employees because knowledge about the systems is learnt informally as time passes by rather than formally shared sessions. When employees stay long in a position, their attitudes to whistleblowing should normally increase because they see more acts of wrongdoing some of which are serious acts as shown by their significant relationships

A positive relationship between position of wrongdoer and organisational size exists because increasing the organisational size leads to increasing resources including staff at management level. Large organisational size could also encourage more social settings hence likely social reprisals. The size of the organisation was negatively related to employee whistleblowing attitude because as the organisational size increases, sense of responsibility to whistleblowing reduces.

Consistent partly with (Firas & Brian, 2001; Near & Miceli, 1996) the study reveals in Model 1 that personal attributes like age, male employees, education, years of service of employees do not predict perceived management response to whistleblowing by employees. Introduction of wrongdoer reduces prediction because in the model wrongdoers are mainly at higher positions. Wrongdoers being at high levels implies that there is no one to report to so perceptions of management response to whistleblowing is reduced. While organisational size has no significant prediction of perceptions' of management response to whistleblowing by employees, it

### *Subjective Norms and Perceived Management Response*

increases its prediction value. Increase in organisational workforce implies having more people around a likely wrongdoer and this could reduce the likelihood of identifying who is likely to engage in whistleblowing against a wrong act, so increasing the perceived management response among the employees.

All social norms and employee attitude introduced in succession increase the prediction of the model because of their dynamic interactive nature within individuals as asserted by the theory of Planned Behaviour (Ajzen, 1991) and consistent with (Paul & Townsend, 1996; Near & Miceli, 1996; Buckley et al, 2010) on relationship between social norms and whistleblowing. Perceived serious wrong doing reduces the prediction of perceived management response to whistleblowing by employees. When employees are able to recognise serious wrongdoing, it means they have knowledge about the dos and don'ts in whistleblowing and this gives them more confidence to perceive management response to be positive. According to the models, perceived management response is predicted up to 42% by all social norms in the study, employee attitude and position of wrongdoer which is a significant contribution to the prediction model suggesting possible interventions.

## **CONCLUSION**

The study revealed that perceived management response to whistle-blowing by employees in public institutions of Uganda exists and is negative. This situation is related to the negative attitude employees have to whistleblowing; position of wrongdoers, employee perceptions that whistleblowing; support systems are lacking, information is inaccurate and social reprisals exist. Wrongdoing is mainly by employees in management positions, who are young and well-educated, have stayed in the same position for some reasonable time, and are mainly male employees. This characterisation of employees require more analytical strategies to promote favourable whistleblowing environment from employees and managers in the institutions. A hierarchical regression of perceived management response to whistleblowing by employees showed its predictors to be the social norms on accuracy of whistleblowing information, social reprisals and support systems of the employees; employee attitude and position of wrongdoer collectively contributing 42% of the prediction. These findings require an integrated interventions to make employees develop a positive perception about management response to whistleblowing.

## POLICY AND MANAGEMENT IMPLICATIONS

There should be a policy to reward top management in public institutions who set up visible whistleblowing support systems as a way of encouraging positive perceptions of management response to whistleblowing by employees. This should be integrated with promoting more female employees in management positions, punitive actions against employees found to practice whistleblowing social reprisals and more frequent transfers of employees. Management should make an effort to increase accessibility of public information so as to encourage getting accurate whistleblowing information. Highly positioned wrongdoers should get punitive disciplinary actions. Specifically, employees could need regular training sessions on the different aspects in the whistleblowing programme as suggested by (Wated & Sanchez, 2005).

## LIMITATIONS AND FUTURE RESEARCH

The study focused on perceptions of management response to whistleblowing using cross-sectional data as an empirical study among public institutions. This scope and context provides opportunities for further studies like institutional comparative studies, qualitative studies and trend analysis of wrongdoing when categorised.

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## APPENDIX

### *Study Variables*

**Employee perceptions about management response to whistleblowing:**

I didn't think the organisation would protect me, I didn't trust the person I had to report to; I didn't think that anything would be done about it, I didn't think my identity would be kept secret, I didn't know my legal protection if I reported it,.

*These dimensions were reverse coded to conform with the study objective.*

**Employee perceptions of whistleblowing social reprisal:** I didn't want to get anyone into trouble, I was afraid the wrongdoer would take action against me, I was afraid my co-workers would take action against me.

**Employee awareness of serious wrongdoing:** Defective administration, Waste or mismanagement of resources, Improper or unprofessional behaviour, Conflict of interest, Perverting justice or accountability, Misconduct for material gain, Personnel & workplace grievances.

**Employee perceptions on existence of whistleblowing support systems:**

Knowing that I would have support from my co-workers, My organisation having clear policies on protection of whistleblowers, Having opportunity to report without giving name, Being assured the name would be kept secret, My organisation having clear policies on reporting wrongdoing, Training staff on how to deal with reporting wrongdoing, My organisation having an active support system for whistleblowers.

*Constructs were used to measure extent employees perceived importance of missing systems.*

**Employee perceptions on accuracy of whistleblowing information:**

Reports often contain inaccurate or mistaken evidence; Reports often contain intentionally false evidence; Reports are often vexatious (an abuse of process).

**Employee whistleblowing Attitudes:** It is in the best interest of the organisation when an employee report wrong doing, I personally approve of employees reporting wasteful activities within the organisation, I personally approve of employees reporting illegal activities within the organisation, and Employees should be encouraged to report wrongdoing.